basis of fuel costs and includible fuel stock expenses.

856 Mains expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating transmission mains.

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Labor:

- 1. Supervising.
- 2. Walking or patrolling lines.
- 3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
- 4. Taking line pressures, changing pressure charts, operating alarm gauges.
- 5. Building and repairing gate boxes, foot bridges, stiles, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
- 6. Cleaning debris, cutting grass and weeds on rights-of-way.
- 7. Inspecting and testing not specifically to determine necessity for repairs.
- 8. Protecting utility property during work by others.
- 9. Standby time of emergency crews, responding to fire calls, etc.
- 10. Locating valve boxes or drip riser boxes.
- 11. Cleaning and repairing tools used in mains operations, making tool chests, etc.
 - $12. \ {\it Cleaning \ structures}$ and equipment.
 - 13. Driving trucks.

Materials and expenses:

- 14. Line markers and warning signs.
- 15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
 - 16. Charts.
 - 17. Scrubber oil.
 - 18. Hand tools.
- 19. Lubricants, wiping rags, waste, etc.
- 20. Freight, express, parcel post, trucking and other transportation.
- 21. Employees' transportation and travel expenses.
- 22. Janitor and washroom supplies.
- 23. Utility services: light, water, telephone.
- 24. Gas used in mains operations.

857 Measuring and regulating station expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating transmission measuring and regulating stations.

Labor:

- 1. Supervising.
- 2. Recording pressures and changing charts, reading meters, etc.

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- 3. Estimating lost meter registrations, etc., except gas purchases and sales.
- 4. Calculating gas volumes from meter charts, except gas purchases and sales.
- 5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc. not in connection with construction or maintenance.
- 6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
- 7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
 - 8. Cleaning and lubricating equipment.
- 9. Keeping log and other operating records, preparing reports of operations, etc.
- 10. Attending boilers and operating other accessory equipment.
- 11. Installing and removing district gauges for pressure survey.
- 12. Thawing freeze in gauge pipe.
- 13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
- 14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

- 15. Charts and printed forms.
- 16. Lubricants, wiping rags, waste.
- 17. Employees' transportation and travel expense.
- 18. Freight, express, parcel post, trucking and other transportation.
 - 19. Utility services: light, water, telephone.

858 Transmission and compression of gas by others.

- A. This account shall include amounts paid to others for the transmission and compression of gas of the utility.
- B. Records supporting this account shall be so maintained that there shall be readily available for each agreement, name of other party, Dth of gas delivered to the other party for transmission or compression and the Dth of gas received back by the utility after transmission or compression, points of delivery to and receipt of gas from other party, amount and basis of charges for the transmission or compression service.

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